

THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 ..)

To be filled in by the Statistics Authority.

- (1) Name of the Province.....
- (2) Code number of the Factory.....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under Rules 3 and 4 for the year ending 31st December 19 ..).

## PAPER AND PAPER BOARD (including strawboard)

### DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier\* of the factory ..  
Full name and address of the occupier\* who has  
signed this return (in block letters) ..

### PART (A)

#### GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made ..
2. Location of the factory :
  - (i) Street or road ..
  - (ii) Town ..
  - (iii) District ..
  - (iv) Post Office ..
3. Business address of the factory :
  - (i) Street or road ..
  - (ii) Town ..
  - (iii) District ..
  - (iv) Post Office ..
4. Name and address of the person owning the factory ..
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted ..
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—
 

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1) ..	(1) Rupee capital .. Rs. ....
(2) ..	(2) Sterling capital .. £ .....
(3) ..	(3) Other foreign capital (state currency unit) .. ..
7. Year in which the factory first commenced manufacturing operations ..  
or
8. If information under item 7 is not available, the year in which the present owner purchased the factory ..

To be filled in by the Statistics Authority

- (1) Name of the Province .....
- (2) Code number of the factory .....

## THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 ..).

**PAPER AND PAPER BOARD**  
(including strawboard)

## GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.
2. *Merchandising*.—The return should not cover merchandising transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.
3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.
4. *Balance Sheet and Profit and Loss Account*.—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the director's report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.
5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below:—

- (i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. .. .
- (ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936 .. .. .
- (iii) If the factory is a seasonal factory, the normal duration of the season .. .. . From.....to.....

## PART (B)

## CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

*Instructions for filling up this Part.*

- (a) All particulars in this Part should be given as on the 31st December 19 .. . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).
- (b) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.
- (c) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented; the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.
- (d) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-tax Act, 1923.



TABLE.

- (1) Particulars in the table below relate to capital structure as on.....19  
 (2) The accounts of the factory are closed on\*.....and the accounting year of the factory is from.....to.....  
 (3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date, to which these particulars relate, at a rate†.....the rate of depreciation prescribed under section 10 (2) (vi) of the Mysore Income-tax Act, 1923 [See paragraph (d) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
<b>I. PAID-UP CAPITAL—</b>		
(1) Rupee capital .. .. .	Rs. ....	Annual rent paid for any items of fixed capital taken on lease or rent.
(3) Sterling capital .. .. .	£. ....	
(3) Other foreign capital (state currency unit) .. .. .	.....	
	Amount (2)	(3)
	Rs.	Rs.
<b>II. PRODUCTIVE CAPITAL EMPLOYED—</b>		
(1) <i>Fixed capital—</i>		
(i) Value of factory buildings and land on which the factory is situated .. .. .	.....	.....
(ii) Value of plant, machinery, tools and other mechanical equipment .. .. .	.....	.....
(iii) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. .. .. .	.....	.....
(2) <i>Working capital—</i>		
(i) Value of stocks of raw materials, fuels and other materials used in the manufacturing process .. .. .	.....	.....
(ii) Value of stocks of finished products .. .. .	.....	.....
(iii) Value of all other items of working capital‡ .. .. .	.....	.....
Total productive capital employed [item II (1) plus II (2)] .. .. .	.....	.....

## PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31st DECEMBER 19

## Instructions for filling up this Part.

(a) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchandising trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(b) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing process were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under 'Workers' should be worked out in the manner described in paragraph (b) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(c) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budhi* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

\*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

† State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡ Under this heading should be included all other items of working capital, as, for example, (a) cash in hand and at banks, (b) stocks of partly finished products, (c) net balance (plus or minus as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(e) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available the total money value of the privileges, benefits, or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (f) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(i) Particulars relating to 'workers' employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to 'workers' employed through contractors are available, the entries against the side heading 'Employed through contractors' should be 'not available in the relevant column'.

(j) If any class of 'workers'—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed			Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year <i>less</i> fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)			(2)	(3)	(4)	(5)
					Rs.	Rs.
A. WORKERS.	Adults	Men	Employed directly by factory			
			Employed through contractors			
		Women	Employed directly by factory.			
			Employed through contractors.			
	Children	Boys	Employed directly by factory.			
			Employed through contractors			
		Girls	Employed directly by factory.			
			Employed through contractors.			
Total						
B. PERSONS OTHER THAN WORKERS						
Total						



## PART (D).

**FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED  
AT ANY TIME CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19**

*Instructions for filling up this Part.*

(a) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Fuel, Electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
<b>I. FUEL (including fuel for generating electricity and coal gas for use in factory for sale).—</b>			Rs.
1. Coal (all kinds) .. .. .	Ton		
2. Coke (all kinds) .. .. .	Ton		
3. Charcoal .. .. .	Maund (of 82 2/7 lbs.)		
4. Firewood .. .. .	Maund (of 82 2/7 lbs.)		
5. Fuel oils .. .. .	Gallon		
6. Other fuels (value only) .. .. .	—		
<b>II. ELECTRICITY (including electricity for lighting purposes)</b> ..	Kilowatt hour		
<b>III. COAL GAS</b> .. .. .	1,000 Cub. ft.		
<b>IV. LUBRICATING MATERIALS—</b>			
1. Lubricating oils .. .. .	Gallon		
2. Other lubricants .. .. .	Gallon Cwt.		
<b>V. WATER</b> .. .. .	1,000 Gallons		
Total			

## PART (E).

**MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st  
DECEMBER 19      IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE  
FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.**

*Instructions for filling up this Part.*

(a) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were purchased, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, *i.e.*, any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factories' own staff. If any duty was paid by the factory it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI):—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (Item V in the Table).*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (Item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of Quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—</b>							
1. Wood pulp .. ..	Ton.	....	....	....	....	....	....
2. Grass (sabai) .. ..	Ton.	....	....	....	....	....	....
3. Bamboo .. ..	Ton.	....	....	....	....	....	....
4. Rags .. ..	Ton.	....	....	....	....	....	....
5. Hemp ropes .. ..	Ton.	....	....	....	....	....	....
6. Waste paper .. ..	Ton.	....	....	....	....	....	....
7. Jute waste .. ..	Ton.	....	....	....	....	....	....
8. Hessian cuttings .. ..	Ton.	....	....	....	....	....	....
9. Bagasse .. ..	Ton.	....	....	....	....	....	....
10. Straw .. ..	Ton.	....	....	....	....	....	....
11. Others .. ..	Ton.	....	....	....	....	....	....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>II. CHEMICALS AND AUXILIARY MATERIALS—</b>							
12. Sulphur .. .. .	Ton.	....	....	....	....	....	....
13. Magnesite .. .. .	Ton.	....	....	....	....	....	....
14. Soda Ash .. .. .	Ton.	....	....	....	....	....	....
15. Caustic Soda .. .. .	Ton.	....	....	....	....	....	....
16. Silicate of Soda .. .. .	Ton.	....	....	....	....	....	....
17. Sodium Sulphite .. .. .	Ton.	....	....	....	....	....	....
18. Sodium Sulphide .. .. .	Ton.	....	....	....	....	....	....
19. Hydrochloric Acid (in terms of 1.14 specific gravity) .. .. .	Ton.	....	....	....	....	....	....
20. Lime .. .. .	Ton.	....	....	....	....	....	....
21. Salt Cake .. .. .	Ton.	....	....	....	....	....	....
22. Common Salt .. .. .	Ton.	....	....	....	....	....	....
23. Sulphuric Acid (in terms of 100 per cent strength) .. .. .	Ton.	....	....	....	....	....	....
24. Bleaching powder .. .. .	Ton.	....	....	....	....	....	....
25. China Clay .. .. .	Ton.	....	....	....	....	....	....
26. Paperine .. .. .	Ton.	....	....	....	....	....	....
27. Rosine .. .. .	Ton.	....	....	....	....	....	....
28. Alum Ferric .. .. .	Ton.	....	....	....	....	....	....
29. Alum Sulphate .. .. .	Ton.	....	....	....	....	....	....
30. Glue .. .. .	Ton.	....	....	....	....	....	....
31. Caselin .. .. .	Ton.	....	....	....	....	....	....
32. Bewoid size .. .. .	Ton.	....	....	....	....	....	....
33. Starch .. .. .	Ton.	....	....	....	....	....	....
34. Gelatine .. .. .	Ton.	....	....	....	....	....	....
35. Potassium Ferrocyanide .. .. .	Ton.	....	....	....	....	....	....
36. Katni Clay and Ochres .. .. .	Ton.	....	....	....	....	....	....
37. Sulphate of ammonia .. .. .	Ton.	....	....	....	....	....	....
38. Dyes .. .. .	Ton.	....	....	....	....	....	....
39. Sodium Aluminate .. .. .	Ton.	....	....	....	....	....	....
40. Liquid Chlorine .. .. .	Ton.	....	....	....	....	....	....
41. Zinc Chloride .. .. .	Ton.	....	....	....	....	....	....
42. Wax .. .. .	Ton.	....	....	....	....	....	....
43. Others (value only) .. .. .	....	....	....	....	....	....	....
<b>III. PACKING MATERIALS—</b>							
44. Kraft Paper .. .. .	Ton.	....	....	....	....	....	....
45. Cardboard, duplex, triplex, and other paper boards .. .. .	Ton.	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regards to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigens or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
III. PACKING MATERIALS—contd.			Rs.		Rs.		Rs.
46. Straw board .. ..	Ton.	....	....	....	....	....	....
47. Waterproof packing paper, not reinforced .. ..	Ton.	....	....	....	....	....	....
48. Waterproof packing paper, jute or cotton reinforced .. ..	Ton.	....	....	....	....	....	....
49. Gunny Cloth .. ..	Ton.	....	....	....	....	....	....
50. Steel straping and seals .. ..	Ton.	....	....	....	....	....	....
51. Baling Wood .. ..	Ton.	....	....	....	....	....	....
52. Others (value only) .. ..	....	....	....	....	....	....	....
V. OTHER MATERIALS INCLUDING CONSUMABLE STORES (value only)	....	....	....	....	....	....	....
Total of values only ..			....	....	....	....	....
			Amount paid for work done				
			Rs.				
V. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT .. ..			.....				

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

- (1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
- (2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—
- (i) Additions to col. (4)                      (ii) Additions to col. (6)                      (iii) Additions to col. (8)
- Rs. ....                      Rs. ....                      Rs. ....

### PART (F)

### PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19

*Instructions for filling up this Part.*

(a) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product made in the year of return for sale, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year plus stocks at the end of the year and less stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing).

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value.*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers less (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (b) (1) have not been made, and (b) the following information must be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(d) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on materials supplied by them.*—The total amount received for the work less (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms railways, etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—</b>			
<b>1. Writing and Printing (except newspaper print) —</b>			
<b>(a) Printing—</b>			
(i) White .. .. .	Ton.	....	....
(ii) Unbleached .. .. .	Ton.	....	....
(iii) Coloured .. .. .	Ton.	....	....
(b) Poster .. .. .	Ton.	....	....
(c) Litho .. .. .	Ton.	....	....
(d) Map—Litho .. .. .	Ton.	....	....
(e) Imitation—Art .. .. .	Ton.	....	....
(f) Antique .. .. .	Ton.	....	....
(g) Ferro Prussiate base .. .. .	Ton.	....	....
(h) Account Book .. .. .	Ton.	....	....
(i) Ahmedabadi .. .. .	Ton.	....	....
(j) Duplicator .. .. .	Ton.	....	....
(k) Drawing Cartridge .. .. .	Ton.	....	....

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—contd.—</b>			
(l) Offset Cartridge .. .. .	Ton.	....	....
(m) Cream laid .. .. .	Ton.	....	....
(n) White laid .. .. .	Ton.	....	....
(o) Cream Wove .. .. .	Ton.	....	....
(p) Legal Blue! .. .. .	Ton.	....	....
(q) Superior Badami .. .. .	Ton.	....	....
(r) Ordinary Badami .. .. .	Ton.	....	....
(s) Match -Box .. .. .	Ton.	....	....
(t) Others .. .. .	Ton.	....	....
<b>2. Wrapping Papers—</b>			
(a) Brown Wrapping .. .. .	Ton.	....	....
(b) Cartridge .. .. .	Ton.	....	....
(c) Krafft or imitation kraft .. .. .	Ton.	....	....
(d) Others .. .. .	Ton.	....	....
<b>3. Cover Papers—</b>			
(a) Bleached .. .. .	Ton.	....	....
(b) Unbleached .. .. .	Ton.	....	....
(c) Manilla for casing .. .. .	Ton.	....	....
(d) Manilla for envelopes .. .. .	Ton.	....	....
(e) Others .. .. .	Ton.	....	....
<b>4. Special thin quality papers—</b>			
(a) Toilet .. .. .	Ton.	....	....
(b) Air-Mail .. .. .	Ton.	....	....
(c) Manifold .. .. .	Ton.	....	....
(d) Others .. .. .	Ton.	....	....
<b>5. Blotting Papers—</b>			
(a) Bleached .. .. .	Ton.	....	....
(b) Unbleached .. .. .	Ton.	....	....
(c) Coloured .. .. .	Ton.	....	....
<b>6. Boards—</b>			
(a) Cardboard .. .. .	Ton.	....	....
(b) Pulpboard .. .. .	Ton.	....	....
(c) Manilla Board .. .. .	Ton.	....	....
(d) Paste board .. .. .	Ton.	....	....
(e) Duplex Board .. .. .	Ton.	....	....
(f) Triplex Board .. .. .	Ton.	....	....
(g) Ticket Board .. .. .	Ton.	....	....
(h) Grey Board .. .. .	Ton.	....	....



Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—contd.</b>			
6. Boards—contd.—			
(i) Straw board .. .. .	Ton.	....	....
(j) Millboard .. .. .	Ton.	....	....
(k) Corrugated board:—			
(i) Made from straw board .. .. .	Ton.	....	....
(ii) Made from other boards .. .. .	Ton.	....	....
7. Others—*			
(a) .. .. .	....	....	....
(b) .. .. .	....	....	....
(c) .. .. .	....	....	....
(d) All other products (value only) .. .. .	....	....	....
<b>II. By-Products—†</b>			
1 .. .. .	....	....	....
2 .. .. .	....	....	....
3 .. .. .	....	....	....
4 All other by-products (value only, .. .. .	....	....	....
<b>Total</b> .. .. .			....
			Amount received for work done
			Rs.
<b>III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM</b> .. .. .			....
Total value of products and by-products made for sale and work done .. .. .			Rs. ....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part].

I.....II.....  
III.....IV.....  
V.....VI.....

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. .

Rs. ....

B. G. APPADORAI MUDALIAR,

Director of Industries and  
Commerce in Mysore, Bangalore.

\* Here should be entered the name of each important products not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

† This includes waste products. Here should be entered the name of each important by-products and waste product, and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority

(1) Name of the Province .....

(2) Code number of the factory .....

### THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

### CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

## MATCHES

### DECLARATION.

I hereby declare that the information furnished in this return is complete and correct, to the best of my knowledge and belief.

Signature of the occupier\* of the factory .....

Full name and address of the occupier\* who has signed this return (in block letters) .....

### PART (A).

### GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made .....

2. Location of the factory :

(i) Street or road .....

(ii) Town .....

(iii) District .....

(iv) Post Office .....

3. Business address of the factory

(i) Street or road .....

(ii) Town .....

(iii) District .....

(iv) Post Office .....

4. Name and address of the person owning the factory .....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) .....

(2) .....

(3) .....

7. Year in which the factory first commenced manufacturing operations .....

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .....

Total paid-up capital of the firm.

(1) Rupee capital .....

Rs.

(2) Sterling capital .....

£

(3) Other foreign capital (state currency unit) .....



## FORM NO. CMI-(17).

To be filled in by the Statistics Authority

- (1) Name of the Province .....
- (2) Code number of the factory .....

## THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

## CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 ..)

## MATCHES

## GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.
2. *Merchandising*.—The return should not cover merchandising transactions, i.e., the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any carried out by the factory during the year should be excluded from this return.
3. If the factory is not engaged in the industry to which this form relates this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.
4. *Balance sheet and Profit and Loss Account*.—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.
5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below:—

- (i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .....
- (ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1934 .....
- (iii) If the factory is a seasonal factory, the normal duration of the season .. From..... to .....

## PART (B)

## CAPITAL STRUCTURE AS ON 31st DECEMBER 19 ..

*Instructions for filling up this Part.*

(a) All particulars in this Part should be given as on the 31st December 19 .. If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(b) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(c) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost plus the cost of improvements made and less amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items I (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [Column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(d) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

TABLE.

- (1) Particulars in the table below relate to capital structure as on.....19 ..  
 (2) The accounts of the factory are closed on\*.....and the accounting year of the factory is from.....to.....  
 (3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†.....the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923 [See paragraph (d) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
<b>I. PAID-UP CAPITAL—</b>		
(1) Rupee capital .. .. .	Rs.....	Annual rent paid for any items of fixed capital taken on lease or rent.
(2) Sterling capital .. .. .	£ .....	
(3) Other foreign capital (state currency unit) .. .. .	.....	
<b>II. PRODUCTIVE CAPITAL EMPLOYED—</b>		
(1) <i>Fixed Capital—</i>	Amount (2)	(3)
(i) Value of factory buildings and land on which the factory is situated .. .. .	Rs.	Rs.
(ii) Value of plant, machinery, tools and other mechanical equipment .. .. .	.....	.....
(iii) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. .. .. .	.....	.....
(2) <i>Working capital—</i>		
(i) Value of stocks of raw materials, fuels and other materials used in the manufacturing process .. .. .	.....	.....
(ii) Value of stocks of finished products .. .. .	.....	.....
(iii) Value of all other items of working capital‡ .. .. .	.....	.....
Total productive capital employed [ item II (1) <i>plus</i> II (2) ] .. .. .	.....	.....

## PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31ST DECEMBER 19 ..

## Instructions for filling up this Part.

(a) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchandising trade (i.e., sale of goods which were not subjected at any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(b) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under 'Workers' should be worked out in the manner described in paragraph (b) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls' respectively.

(c) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all ..

\* If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

† State here whether 'higher than', 'equal to', or 'lower than', as the case may be.

‡ Under this heading should be included all other items of working capital, as, for example, (a) cash in hand and at banks, (b) stocks of partly finished products, (c) net balance (plus or minus as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.



working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(e) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" defined in paragraph (f) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(i) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side heading 'Employed through contractors' should be "not available" in the relevant columns.

(j) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. WORKERS	Adults	Men	Employed directly by factory				
			Employed through contractors				
		Women	Employed directly by factory				
			Employed through contractors				
	Children	Boys	Employed directly by factory				
			Employed through contractors				
		Girls	Employed directly by factory				
			Employed through contractors,				
Total ..							
B. PERSONS OTHER THAN WORKERS							
Total ..							

## PART (D)

**FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED  
AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19**

*Instructions for filling up this Part.*

- (a) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.
- (b) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.
- (c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).
- (d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.
- (e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.
- (f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
<b>I. FUEL</b> —(including fuel for generating electricity and coal gas for use in factory for sale):—			Rs.
1. Coal (all kinds) .. .. .	Ton	.....	.....
2. Coke (all kinds) .. .. .	Ton	.....	.....
3. Charcoal .. .. .	Maund (of 82 2/7 lbs.)	.....	.....
4. Firewood .. .. .	Maund (of 82 2/7 lbs.)	.....	.....
5. Fuel oils .. .. .	Gallon	.....	.....
6. Other fuels (value only) .. .. .	.....	.....	.....
<b>II. ELECTRICITY</b> (including electricity for lighting pur- poses) .. .. .	Kilowatt hour	.....	.....
<b>III. COAL GAS</b> .. .. .	1,000 Cub. ft.	.....	.....
<b>IV. LUBRICATING MATERIALS</b> —			
1. Lubricating oils .. .. .	Gallon	.....	.....
2. Other lubricants .. .. .	Gallon	.....	.....
	Cwt.	.....	.....
<b>V. WATER</b> .. .. .	1,000 Gallons	.....	.....
		<b>TOTAL</b>	.....



## PART (E)

**MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st  
DECEMBER 19 . . IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE  
FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.**

*Instructions for filling up this Part.*

(a) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI):—

- (i) Names of items which should be added [see paragraph (b)(1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and
- (ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VII in the table).*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—</b>							
1. Wood in logs for splint making .. ..	Cub. ft.	....	....	....	....	....	....
2. Wood in logs for box making .. ..	Cub. ft.	....	....	....	....	....	....
3. Wood in splints .. ..	Cub. ft.	....	....	....	....	....	....
4. Match Paper .. ..	Ton.	....	....	....	....	....	....
5. Cotton .. ..	Cwt.	....	....	....	....	....	....
6. Others (value only) .. ..	....	....	....	....	....	....	....
<b>II. CHEMICALS—</b>							
7. Amorphous Phosphorus .. ..	Cwt.	....	....	....	....	....	....
8. Antimony .. ..	Cwt.	....	....	....	....	....	....
9. Asbestos Powder .. ..	Cwt.	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>II. CHEMICALS—contd.—</b>							
10. Bichromate of Potash ..	Cwt.	....	....	....	....	....	....
11. Casein ..	Cwt.	....	....	....	....	....	....
12. Chlorate of Potash ..	Cwt.	....	....	....	....	....	....
13. Copper Sulphate ..	Cwt.	....	....	....	....	....	....
14. Formaldehyde ..	Cwt.	....	....	....	....	....	....
15. French Chalk powder ..	Cwt.	....	....	....	....	....	....
16. Glue ..	Cwt.	....	....	....	....	....	....
17. Ground glass powder ..	Cwt.	....	....	....	....	....	....
18. Gum Arabic ..	Cwt.	....	....	....	....	....	....
19. Gum Dammer ..	Cwt.	....	....	....	....	....	....
20. Infusorial earths (including kieselghur) ..	Cwt.	....	....	....	....	....	....
21. Lamp Black ..	Cwt.	....	....	....	....	....	....
22. Manganese Dioxide ..	Cwt.	....	....	....	....	....	....
23. Mono-Ammonium Phosphate ..	Cwt.	....	....	....	....	....	....
24. Oxide of Iron ..	Cwt.	....	....	....	....	....	....
25. Oxide of Zinc ..	Cwt.	....	....	....	....	....	....
26. Paraffin Wax ..	Cwt.	....	....	....	....	....	....
27. Plaster of Paris ..	Cwt.	....	....	....	....	....	....
28. Rhodamin ..	Cwt.	....	....	....	....	....	....
29. Rosin ..	Cwt.	....	....	....	....	....	....
30. Rouge ..	Cwt.	....	....	....	....	....	....
31. Sesqui - Sulphide of Phosphorus ..	Cwt.	....	....	....	....	....	....
32. Starches—							
(a) Farina ..	Cwt.	....	....	....	....	....	....
(b) Maize Starch ..	Cwt.	....	....	....	....	....	....
(c) Rice flour ..	Cwt.	....	....	....	....	....	....
(d) Tapioca ..	Cwt.	....	....	....	....	....	....
(e) Wheat flour ..	Cwt.	....	....	....	....	....	....
(f) Other Starches ..	Cwt.	....	....	....	....	....	....
33. Stearine ..	Cwt.	....	....	....	....	....	....
34. Sulphide of Antimony ..	Cwt.	....	....	....	....	....	....
35. Sulphur ..	Cwt.	....	....	....	....	....	....
36. Umber ..	Cwt.	....	....	....	....	....	....
37. Others (value only) ..	....	....	....	....	....	....	....
<b>III. PACKING MATERIALS—</b>							
38. Kraft Paper ..	Ton.	....	....	....	....	....	....
39. Paper for labels ..	Ton.	....	....	....	....	....	....
40. Straw Board ..	Ton.	....	....	....	....	....	....
41. Other Boards (including cartons) ..	Ton.	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III. PACKING MATERIALS— <i>contd.</i> —							
42. Waterproof packing paper, not reinforced	Ton.	....	....	....	....	....	....
43. Waterproof packing paper, jute or cotton reinforced	Ton.	....	....	....	....	....	....
44. Wooden cases	Number	....	....	....	....	....	....
45. Nails	Ton.	....	....	....	....	....	....
46. Hoops, iron	Ton.	....	....	....	....	....	....
47. Shooks for packing cases	Cwt.	....	....	....	....	....	....
48. Others (value only)	....	....	....	....	....	....	....
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY)							
		....	....	....	....	....	....
Total (of values only)		....	....	....	....	....	....
						Amount paid for work done	
						Rs.	
V. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT							

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

- (1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part.]
- (2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—
- (i) Additions to col. (4)                      (ii) Additions to col. (6)                      (iii) Additions to col. (8)
- Rs. ....                      Rs. ....                      Rs. ....

#### PART (F)

#### PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19

##### Instructions for filling up this Part.

(a) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product made in the year of return for sale, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year plus stocks at the end of the year and less stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



(b) *Ex-factory net selling value.*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers less (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) Any excise duty paid on any product or by-product should also not be included in determining the ex-factory net selling value of the quantity of that product and by-product made in the year of return for sale. Particulars relating to the name and quantity of the product and by-product on which excise duty was paid and the amount of excise duty paid during the year of return should be stated in the space provided for the purpose under item IV. 1 of the table.

(3) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available separately for each product and by-product the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the following information must be furnished in the space provided for the purpose at the bottom of the table (item IV. 2):—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(d) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work less (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—</b>			
1. Boxes for Booklets containing			
(i) Not more than 40 matches	Gross	....	....
(ii) From 41 to 50 matches	Gross	....	....
(iii) From 51 to 60 matches	Gross	....	....
(iv) From 61 to 80 matches	Gross	....	....
2. Boxes or packets containing on an average not more than 12 matches of the type known as "Bengal Lights"	Gross	....	....
3. Boxes or packets containing on an average not more than 20 matches of the type of known as "Self Lighting Birs"	Gross	....	....
4. Boxes or packets containing on an average not more than 20 matches of the type known as "Fire-works and decorative matches"	Gross	....	....

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
I. PRODUCTS—contd			Rs.
5. Others—*			
(a) .....			
(b) .....			
(c) .....			
(d) All other products (value only)			
II. BY-PRODUCTS†—			
1 .....			
2 .....			
3 .....			
4. All other by-products (value only)			
Total ..			Rs.
			Amount received for work done
			Rs.
III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM			Rs.
Total value of products and by-products made for sale and work done			

IV. 1. The following particulars relating to any product or by-product made for sale in the year of return on which any excise duty was paid during the year should be furnished. Excise duty paid should not be included in the ex-factory net selling value as given earlier in this table.

Name of product or by-product	Quantity (state unit)	Amount of excise duty paid Rs.
(a) .....		
(b) .....		
(c) .....		
(d) .....		

2. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (b) (1) of instructions relating to this part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

- (1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part].
- |          |          |
|----------|----------|
| I.....   | II ..... |
| III..... | IV ..... |
| V.....   | VI ..... |
- (2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. Rs. ....

B. G. APPADORAI MUDALIAR,  
Director of Industries and  
Commerce in Mysore.

\* Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

† This includes waste products. Here should be entered the name of each important by-products and waste product, and the unit of quantity, the quantity made during the year for sale and ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

## FORM No. CMI-(18).

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.

- (1) Name of the Province.....  
(2) Code number of the factory .....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

## COTTON TEXTILES—Spinning and Weaving

### DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier\* of the factory .....

Full name and address of the occupier\* who has  
signed this return (in block letters) .....

### PART (A).

#### GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made .....
2. Location of the factory---
  - (i) Street or Road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
3. Business address of the factory---
  - (i) Street or road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
4. Name and address of the person owning the factory .....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business the following information should be furnished :—  
Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.  

- (1) .....
  - (2) .....
  - (3) .....

Total paid-up capital of the firm.

  - (1) Rupee capital .. Rs. ....
  - (2) Sterling capital .. £. ....
  - (3) Other foreign capital (state currency unit) ..
7. Year in which the factory first commenced manufacturing operations ..  
Or .....
8. If information under item 7 is not available the year in which the present owner purchased the factory .....

\*The word 'Occupier' is used here in the same sense as in the Mysore Factories Act, 1936.



Form No. CMI-(18)

To be filled in by the Statistics Authority.

- (1) Name of the Province .....
- (2) Code number of the factory .....

## THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

## CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 ..)

## COTTON TEXTILES—Spinning and Weaving

## GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchandising*.—The return should not cover merchandising transactions, i.e., the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*.—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below:—

(i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. .. .

(ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936 .. .. .

(iii) If the factory is a seasonal factory, the normal duration of the season .. .. .

From.....to.....

## PART (B).

## CAPITAL STRUCTURE AS ON 31st DECEMBER 19 ..

## Instructions for filling up this Part.

(a) All particulars in this Part should be given as on the 31st December 19 .. If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(b) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(c) "Value" in all the headings specified under item 'II. Productive capital employed' should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost plus the cost of improvements made and less amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (b), (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column 3] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(d) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation provided under section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

- (1) Particulars in the table below relate to capital structure as on.....19
- (2) The accounts of the factory are closed on\*.....and the accounting year of the factory is from.....to.....
- (3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†.....the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-tax Act, 1923. [See paragraph (d) of instructions for filling up this Part].

Items of Capital (1)	Amount (2)	
<b>I. PAID-UP CAPITAL—</b>		
(1) Rupee Capital .. .. .	Rs. ....	Annual rent paid for any items of fixed capital taken on lease or rent.
(2) Sterling Capital .. .. .	£ .....	
(3) Other foreign capital (state currency unit) .. .. .	.....	
<b>II. PRODUCTIVE CAPITAL EMPLOYED—</b>	Amount (2)	(3)
(1) <i>Fixed Capital—</i>	Rs.	Rs.
(i) Value of Factory Buildings and land on which the factory is situated .. .. .	.....	.....
(ii) Value of plant, machinery, tools and other mechanical equipment. ....	.....	.....
(iii) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. .. .. .	.....	.....
(2) <i>Working Capital—</i>		
(i) Value of stocks of raw materials, fuels, and other materials used in the manufacturing process .. .. .	.....	.....
(ii) Value of stocks of finished products .. .. .	.....	.....
(iii) Value of all other items of working capital‡ .. .. .	.....	.....
Total productive capital employed [item II (1) plus II (2)] .. .. .	.....	.....

P A R T (C).

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this Part.

(a) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchandising trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and resold in the same condition as received), persons engaged in that part of the business should also be excluded.

(b) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys', and 'girls' and 'workers' should be worked out in the manner described in paragraph (b) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(c) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

\* If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

† State here whether "higher than", "equal to" or "lower than", as the case may be.

‡ Under this heading should be included all other items of working capital, as for example, (a) cash in hand and at banks, (b) stocks of partly finished products, (c) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(e) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (f) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(i) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side headings 'Employed through contractors' should be "not available" in the relevant columns.

(j) If any class of "workers"—"men", "women", "boys" and "girls"—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory				
			Employed through contractors				
		Women	Employed directly by factory				
			Employed through contractors				
	Children	Boys	Employed directly by factory.				
			Employed through contractors				
		Girls	Employed directly by factory.				
			Employed through contractors				
	Total .. ..						
	B. Persons other than workers						
Total .. ..							



## PART (D).

## FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

## Instructions for filling up this Part.

(a) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was purchased whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year plus stocks at the beginning of the year and less stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of each such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil.' Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
<b>I. FUEL</b> (including fuel for generating electricity and coal gas for use in factory for sale)			Rs.
1. Coal (all kinds)	Ton		
2. Coke (all kinds)	Ton		
3. Charcoal	Maund (of 82 2/7 lbs.)		
4. Firewood	Maund (of 82 2/7 lbs.)		
5. Fuel oils	Gallon		
6. Other fuels (value only)	—		
<b>II. ELECTRICITY</b> (including electricity for lighting purposes)	Kilowatt hour		
<b>III. COAL GAS</b>	1000 Cub. ft.		
<b>IV. LUBRICATING MATERIALS</b>			
1. Lubricating oils	Gallon		
2. Other lubricants	Gallon Cwt.		
<b>V. WATER</b>	1000 Gallons.		
TOTAL			

PART (E).

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

Instructions for filling up this Part.

(a) *Materials consumed in the year.*—In the table below should be stated the quantity and the purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were purchased, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year plus stocks at the beginning of the year and less stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information must be furnished in the space provided for the purpose at the bottom of the table (item VII) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) The total amounts which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchantable goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VI in the table).*—The total amount paid to other firms or factories for work done on materials given out to them plus transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil.' The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials other than those specified in [Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out (1)	Unit of quantity (2)	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity (3)	Purchase value (4)	Quantity (5)	Purchase value (6)	Quantity (7)	Purchase value (8)
I. BASIC MATERIALS—			Rs.		Rs.		Rs.
• <i>Fibres.</i>							
1. Cotton—short staple, 27/32" and below.	Bale†	....	....	....	....	....	....
2. Cotton—medium staple, 7/8" to 1"	Bale†	....	....	....	....	....	....
3. Cotton—long staple, over 1"	Bale†	....	....	....	....	....	....
4. Silk fibre, artificial	Lb.	....	....	....	....	....	....
5. Other fibres (specify principal varieties)—							
(a) .....	Lb.	....	....	....	....	....	....
(b) .....	Lb.	....	....	....	....	....	....
(c) .....	Lb.	....	....	....	....	....	....
(d) All other fibres	Lb.	....	....	....	....	....	....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4), or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

† Bale means a standard bale of 400 lbs. (including weight of packing materials).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—contd.</b>							
<i>Wastes.</i>							
6. Cotton waste, all kinds (soft waste)	Lb.	....	....	....	....	....	....
7. Yarn waste, all kinds (hard waste)	Lb.	....	....	....	....	....	....
<i>Yarns.</i>							
Yarn, cotton	Lb.	....	....	....	....	....	....
9. Yarn, artificial silk	Lb.	....	....	....	....	....	....
10. Yarn, silk	Lb.	....	....	....	....	....	....
11. Yarn, spun silk	Lb.	....	....	....	....	....	....
12. Other yarn (specify principal varieties):—							
(a) .....	Lb.	....	....	....	....	....	....
(b) .....	Lb.	....	....	....	....	....	....
(c) .....	Lb.	....	....	....	....	....	....
(d) .....	Lb.	....	....	....	....	....	....
(e) All others	Lb.	....	....	....	....	....	....
<i>Cloth</i>							
13. Cloth, all kinds	Lb. Yard	....	....	....	....	....	....
<i>Other basic materials</i>							
14. Other basic materials (specify principal items):—							
(a) .....		....	....	....	....	....	....
(b) .....		....	....	....	....	....	....
(c) .....		....	....	....	....	....	....
(d) .....		....	....	....	....	....	....
(e) .....		....	....	....	....	....	....
(f) All others (value only)		....	....	....	....	....	....
<b>II. CHEMICALS, SIZING AND FINISHING MATERIALS AND OTHER AUXILIARY MATERIALS.—</b>							
<i>Chemicals and sizing and finishing materials.</i>							
15. Tallow	Cwt.	....	....	....	....	....	....
16. China clay	Cwt.	....	....	....	....	....	....
17. Zinc chloride	Cwt.	....	....	....	....	....	....
18. Gums and resins	Cwt.	....	....	....	....	....	....
19. Magnesium chloride	Cwt.	....	....	....	....	....	....
20. Magnesium sulphate (Epsom salt)	Cwt.	....	....	....	....	....	....
21. Sodium Sulphide	Cwt.	....	....	....	....	....	....
22. Sodium Hydrosulphite	Cwt.	....	....	....	....	....	....
23. Caustic Soda	Ton	....	....	....	....	....	....
24. Soda Ash	Ton	....	....	....	....	....	....
25. Bleaching Powder	Cwt.	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>II. CHEMICALS, SIZING AND FINISHING MATERIALS AND OTHER AUXILIARY MATERIALS—contd.</b>							
<i>Chemicals and sizing and finishing materials—contd.</i>							
26. Common salt .. .. .	Maund (of 82 2/7 lbs.)	....	....	....	....	....	....
27. Sulphuric Acid (in terms of 100 per cent strength) ..	Cwt.	....	....	....	....	....	....
28. Nitric Acid (in terms of 100 per cent strength) ..	Cwt.	....	....	....	....	....	....
29. Hydrochloric Acid (in terms of 1.14 specific gravity) ..	Cwt.	....	....	....	....	....	....
30. Maize Starch .. .. .	Ton	....	....	....	....	....	....
31. Tapioca .. .. .	Ton	....	....	....	....	....	....
32. Flours, all kinds .. ..	Ton	....	....	....	....	....	....
33. Farina .. .. .	Ton	....	....	....	....	....	....
34. Other starches (specify principal varieties):—							
(a) .. .. .	Ton	....	....	....	....	....	....
(b) .. .. .	Ton	....	....	....	....	....	....
(c) .. .. .	Ton	....	....	....	....	....	....
(d) All others .. .. .	Ton	....	....	....	....	....	....
35. Other chemicals and sizing and finishing materials (specify principal varieties):—							
(a) .. .. .	..	....	....	....	....	....	....
(b) .. .. .	..	....	....	....	....	....	....
(c) .. .. .	..	....	....	....	....	....	....
(d) .. .. .	..	....	....	....	....	....	....
(e) .. .. .	..	....	....	....	....	....	....
(f) All others (value only) ..	—	....	....	....	....	....	....
<i>Colours.</i>							
36. Basic and direct colours ..	Cwt.	....	....	....	....	....	....
37. Sulphur colours .. .. .	Cwt.	....	....	....	....	....	....
38. Vat, Indanthrene and naphthol colours .. .. .	Cwt.	....	....	....	....	....	....
39. Chrome colours .. .. .	Cwt.	....	....	....	....	....	....
40. Vegetable colours .. ..	Cwt.	....	....	....	....	....	....
41. Other colours (specify principal varieties):—							
(a) .. .. .	Cwt.	....	....	....	....	....	....
(b) .. .. .	Cwt.	....	....	....	....	....	....
(c) .. .. .	Cwt.	....	....	....	....	....	....
(d) All others .. .. .	Cwt.	....	....	....	....	....	....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II. CHEMICALS, SIZING AND FINISHING MATERIALS AND OTHER AUXILIARY MATERIALS— <i>contd.</i>			Rs.		Rs.		Rs.
<i>Other auxiliary materials.</i>							
42. Other auxiliary materials (specify principal items):—							
(a) .....							
(b) .....							
(c) .....							
(d) .....							
(e) .....							
(f) .....							
(g) Others (value only)	—		—	—	—	—	—
III. PACKING MATERIALS—							
43. Labels, tickets, paper bands and paper tapes, etc.	Ton						
44. Kraft paper	Ton						
45. Strawboard	Ton						
46. Boards other than strawboard (including cartons)	Ton						
47. Waterproof packing paper, not reinforced	Ton						
48. Waterproof packing paper, jute or cotton reinforced	Ton						
49. Hessian cloth	Ton						
	Yard						
50. Tarpaulin	Ton						
51. Wooden cases	Number						
52. Hoops, iron	Ton						
53. Nails, wire	Ton						
54. Others (specify principal items):—							
(a) .....							
(b) .....							
(c) .....							
(d) .....							
(e) .....							
(f) All others (value only)	—		—	—	—	—	—
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES.—							
<i>Leather goods and belting of all types.</i>							
55. Pickers	Gross						
56. Picking Bands	Lb.						
57. Buffers	Gross						
58. Roller skins	Gross						
59. Belting, all kinds	1000 ft.						
60. Leather laces	Cwt.						
61. Other leather goods (value only)	do						

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out (1)	Unit of quantity (2)	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity (3)	Purchase value (4)	Quantity (5)	Purchase value (6)	Quantity (7)	Purchase value (8)
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES—contd.			Rs.		Rs.		Rs.
Oils [other than lubricating oils specified under item IV of the table in Part (D)]							
62. Coconut oil .. .. .	Cwt.	....	....	....	....	....	....
63. Castor oil .. .. .	Cwt.	....	....	....	....	....	....
64. Other vegetable oils (specify principal varieties):—							
(a) .. .. .	Cwt.	....	....	....	....	....	....
(b) .. .. .	Cwt.	....	....	....	....	....	....
(c) .. .. .	Cwt.	....	....	....	....	....	....
(d) All others .. .. .	Cwt.	....	....	....	....	....	....
65. Mineral oils .. .. .	Gallon	....	....	....	....	....	....
Stores.							
66. Bobbins and wooden tubes .. .. .	Gross	....	....	....	....	....	....
67. Shuttles .. .. .	Gross	....	....	....	....	....	....
68. Picking sticks .. .. .	Gross	....	....	....	....	....	....
69. Skewers .. .. .	Gross	....	....	....	....	....	....
70. Healds .. .. .	800 eyes	....	....	....	....	....	....
71. Reeds .. .. .	1000 dents	....	....	....	....	....	....
72. Ropes .. .. .	Lb.	....	....	....	....	....	....
73. Cotton bandings .. .. .	Lb.	....	....	....	....	....	....
74. Spindle tapes .. .. .	Lb.	....	....	....	....	....	....
75. Paper tubes .. .. .	Cwt.	....	....	....	....	....	....
76. Paper cones .. .. .	Cwt.	....	....	....	....	....	....
77. Other stores (specify principal items):—							
(a) .. .. .		....	....	....	....	....	....
(b) .. .. .		....	....	....	....	....	....
(c) .. .. .		....	....	....	....	....	....
(d) All other stores (value only)	—	—	....	—	....	—	....
Other materials.							
78. All materials not specified above (value only) .. .. .	—	—	....	—	....	—	....
Total (of values only) .. .. .		....	....	....	....	....	....
						Amount paid for work done .. .. .	
						Rs. .. .. .	
V. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT .. .. .							

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

- (1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
- |          |   |
|----------|---|
| I.....   | { |
| II.....  |   |
| III..... |   |
- (2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value —

(i) Additions to col. (4)  
Rs.....

(ii) Additions to col. (6)  
Rs.....

(iii) Additions to col. (8)  
Rs.....

### PART (F).

## PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19

### SECTION I.—TOTAL YARN PRODUCTION AT SPINDLE POINT.

#### Instructions for filling up this Section.

In the table below should be stated the total quantity of yarn produced in the year of return, whether sold during the year, consumed in the factory during the year or held in stock for sale or consumption in the factory during subsequent period. The weight of yarn should be the weight of doffs yarn taken off from the spindles of the spinning frames less the weight of bobbins and containers.

TABLE

Categories of yarn	Unit of quantity	Total quantity, at spindle point of yarn produced during the year
(1)	(2)	(3)
1. Up to and inclusive of 30 counts .. .. .	Lb. .	....
2. Over 30 but not over 50 counts .. .. .	Lb. .	....
3. Over 50 but not over 80 counts .. .. .	Lb. .	....
4. Over 80 counts .. .. .	Lb. .	....
	TOTAL ..	

### SECTION II.—PRODUCTS AND BY-PRODUCTS MADE IN THE YEAR OF RETURN FOR SALE AND WORK DONE DURING THE YEAR.

#### Instructions for filling up this Section.

(a) *Quantity of products and by-products made in the year for sale.*—In columns (3) and (4) of the table below should be stated the quantity of each product and by-product specified in column (1) and made in the year of return for sale, whether sold in that year or held in stock for sale during a subsequent period. The weight of packing materials should not, however, be included in the figures of weight of products and by-products.

(b) *Products and by-products sold and delivered during the year.*—In column (5) of the table below should be stated the quantity of each product and by-product sold and delivered during the year of return, and in column (6) should be stated the ex-factory net selling value whether actually realised or not, of that quantity. The weight of packing materials should not be included in the figures of weight of products and by-products sold and delivered during the year. The ex-factory net selling value should include the cost of packing materials used (except the cost of returnable cases or other kinds of returnable packing). The quantity sold and delivered during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(c) *Ex-factory net selling value—*

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product sold and delivered during the year of return, the value of sales to be taken into account should be the amount charged to customers less:—

(i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and

(ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.



(2) If deductions specified in paragraph (c) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be entered in column (6). If this procedure is adopted, (a) it should be clearly stated at the top of this column that deductions from the amount charged to customers specified in paragraph (c) (1) have not been made, and (b) the following information must be furnished in the space provided for the purpose at the end of the table (item IV):—

(i) Names of items which should be deducted [see paragraph (c) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (6) in order to arrive at the ex-factory net selling value.

(d) *Fents*.—Fents of any particular category of woven goods should not be included under the category of woven goods to which they belong. Particulars relating to fents of all kinds should be lumped and entered against item "I.F.I.—Fents, all kinds" in the table below.

(e) *Electricity generated and coal gas produced at the factory and sold*.—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I.F. Other Products" of the table.

(f) *Exclusion of merchant goods*.—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(g) *Work done for other firms or customers on material supplied by them (item III in the table)*.—The total amount received for the work less (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(h) If a product or by-product listed in column (1) of the table below was not made by the factory or was not sold and delivered during the year of return, the entry against it should be "nil" in columns (3) and (4) or in columns (5) and (6) as the case may be. Spaces in these columns should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (6) should be "nil". The space against this item also in column (6) should not be left blank.

(i) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted. If more than one unit has been specified against any product or by-product, figures should be furnished in terms of each of the units specified.

TABLE

Description of products and by-products, and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
I. PRODUCTS—					Rs.
A. Yarn.					
(i) Cotton yarn—on bobbins, beams, cones, cheeses or on tubes of paper, metal or wood	Lb. (ex-size)	....	....	....	....
(ii) Cotton yarn—in hanks, loose or in bundles or in bales (excluding yarn sold as sewing thread)	Lb. (ex-size)	....	....	....	....
(iii) Yarn made wholly or partly from any fibre other than cotton	Lb. (ex-size)	....	....	....	....
Total yarn		....	....	....	....

Description of products and by-products and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mer-cerised	Unmer-cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.
I. PRODUCTS—contd.					
B. Woven Goods.					
(1) Woven piece-goods—grey—					
(a) Dhoties	Lb.	....	....	....	}
	Yard	....	....	....	
(b) Sarees	Lb.	....	....	....	}
	Yard	....	....	....	
(c) Chaddars	Lb.	....	....	....	}
	Yard	....	....	....	
(d) Drills and jeans	Lb.	....	....	....	}
	Yard	....	....	....	
(e) Cambrics, lawns, mulls and voils	Lb.	....	....	....	}
	Yard	....	....	....	
(f) Shirtings and long cloth	Lb.	....	....	....	}
	Yard	....	....	....	
(g) T-cloth, domestics and sheetings	Lb.	....	....	....	}
	Yard	....	....	....	
(h) Tent cloth	Lb.	....	....	....	}
	Yard	....	....	....	
(i) Khadi, dungari or khaddar	Lb.	....	....	....	}
	Yard	....	....	....	
(j) Tussores and coatings	Lb.	....	....	....	}
	Yard	....	....	....	
(k) Canvas	Lb.	....	....	....	}
	Yard	....	....	....	
(l) Others (specify principal varieties)—					
1. ....	Lb.	....	....	....	}
	Yard	....	....	....	
2. ....	Lb.	....	....	....	}
	Yard	....	....	....	
3. ....	Lb.	....	....	....	}
	Yard	....	....	....	

Description of products and by-products and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
I. PRODUCTS—contd.					Rs.
B. Woven Goods—contd.					
(1) Woven piece-goods—grey—contd.					
(i) Others—contd.					
4. All Others	Lb.	....	....	....	....
	Yard	....	....	....	....
Total of item (1)	Lb.	....	....	....	....
	Yard	....	....	....	....
(2) Woven piece-goods—fancy (including bleached, coloured and piece-dyed woven goods but excluding piece-goods with 100 per cent weft or 100 per cent warp of fibre other than cotton and prints)—					
(a) Dhories	Lb.	....	....	....	....
	Yard	....	....	....	....
(b) Sarees	Lb.	....	....	....	....
	Yard	....	....	....	....
(c) Chaddars	Lb.	....	....	....	....
	Yard	....	....	....	....
(d) Drills and jeans	Lb.	....	....	....	....
	Yard	....	....	....	....
(e) Cambrics, lawns, mulls and voils	Lb.	....	....	....	....
	Yard	....	....	....	....
(f) Shirtings and long cloth	Lb.	....	....	....	....
	Yard	....	....	....	....
(g) T-cloth, domestics and sheetings	Lb.	....	....	....	....
	Yard	....	....	....	....
(h) Tent cloth	Lb.	....	....	....	....
	Yard	....	....	....	....
(i) Khadi, dungari or khaddar	Lb.	....	....	....	....
	Yard	....	....	....	....
(j) Tussores and coatings	Lb.	....	....	....	....
	Yard	....	....	....	....
(k) Canvas	Lb.	....	....	....	....
	Yard	....	....	....	....

Description of products and by-products, and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mer-cerised	Unmer-cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
I. PRODUCTS—contd.					
B. Woven Goods—contd.					
(2) Woven piece-goods—fancy—contd.					
(l) Bed-tickings	Lb.	....	....	....	}
	Yard	....	....	....	
(m) Lungis	Lb.	....	....	....	}
	Yard	....	....	....	
(n) Others (specify principal varieties)—					
1. ....	Lb.	....	....	....	}
	Yard	....	....	....	
2. ....	Lb.	....	....	....	}
	Yard	....	....	....	
3. ....	Lb.	....	....	....	}
	Yard	....	....	....	
4. All others	Lb.	....	....	....	}
	Yard	....	....	....	
Total of item (2)	Lb.	....	....	....	}
	Yard	....	....	....	
Total bleached goods included in the total of item (2)	Lb.	....	....	....	}
	Yard	....	....	....	
(3) Woven piece-goods—100 per cent weft or 100 per cent warp, in the body of the cloth, of fibre other than cotton—					
(a) Coatings	Lb.	....	....	....	}
	Yard	....	....	....	
(b) Shirtings	Lb.	....	....	....	}
	Yard	....	....	....	
(c) Pugree cloth	Lb.	....	....	....	}
	Yard	....	....	....	
(d) Bosky	Lb.	....	....	....	}
	Yard	....	....	....	
(e) Sarrees	Lb.	....	....	....	}
	Yard	....	....	....	



Description of products and by-products, and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
Rs.					
I. PRODUCTS—contd.					
B. Woven Goods—contd.					
(3) Woven piece-goods—100 per cent weft or 100 per cent warp, in the body of the cloth, of fibre other than cotton—contd.					
(f) Others (specify principal varieties)—					
1. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
2. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
3. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
4. All others	Lb.	....	....	....	....
	Yard	....	....	....	....
Total of item (3)					
	Lb.	....	....	....	....
	Yard	....	....	....	....
(4) Woven piece-goods—prints—					
(a) Sarees	Lb.	....	....	....	....
	Yard	....	....	....	....
(b) Cambrics, mulls and voils	Lb.	....	....	....	....
	Yard	....	....	....	....
(c) Shirtings and long cloth	Lb.	....	....	....	....
	Yard	....	....	....	....
(d) Sheetings	Lb.	....	....	....	....
	Yard	....	....	....	....
(e) Pugree cloth	Lb.	....	....	....	....
	Yard	....	....	....	....
(f) Bosky	Lb.	....	....	....	....
	Yard	....	....	....	....

708

Description of products and by-products, and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period.		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
Rs.					
I. PRODUCTS—contd.					
B.—Woven Goods—contd.					
(4) Woven piece-goods—prints—contd.					
(g) Others (specify principal varieties)—					
1. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
2. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
3. ....	Lb.	....	....	....	....
	Yard	....	....	....	....
4. All others	Lb.	....	....	....	....
	Yard	....	....	....	....
Total of item (4)	Lb.	....	....	....	....
	Yard	....	....	....	....
(5) Woven goods other than piece-goods—					
(a) Towels, grey	Lb.	....	....	....	....
	Dozen	....	....	....	....
(b) Towels, bleached	Lb.	....	....	....	....
	Dozen	....	....	....	....
(c) Towels, fancy	Lb.	....	....	....	....
	Dozen	....	....	....	....
(d) Handkerchiefs, grey	Lb.	....	....	....	....
	Dozen	....	....	....	....
(e) Handkerchiefs, bleached	Lb.	....	....	....	....
	Dozen	....	....	....	....
(f) Handkerchiefs, fancy	Lb.	....	....	....	....
	Dozen	....	....	....	....

Description of products and by-products and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period.		Products and by-products sold and delivered during the year	
		Mer-cerised	Unmer-cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
I. PRODUCTS—contd.					
B. Woven goods—contd.					
(5) Woven goods other than piece-goods—contd.					
(g) Mosquito nets (woven on leno-loom) ..	Lb.	....	....	....	}
	Yard	....	....	....	
(h) Others (specify principal varieties):—					
1. ....	Lb.	....	....	....	}
	Dozen or Yard	....	....	....	
2. ....	Lb.	....	....	....	}
	Dozen or Yard*	....	....	....	
3. ....	Lb.	....	....	....	}
	Dozen or Yard*	....	....	....	
4. All others ..	Lb.	....	....	....	}
	Dozen or Yard*	....	....	....	
Total of item (5)	Lb.	....	....	....	}
	Dozen or Yard	....	....	....	
C. Hosiery and knitted goods.					
(a) Socks and stockings ..	Lb.	....	....	....	}
	Dozen pairs	....	....	....	
(b) Drawers and underwear ..	Lb.	....	....	....	}
	Dozen	....	....	....	
(c) Knitted caps ..	Lb.	....	....	....	}
	Dozen	....	....	....	

Description of products and by-products and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period.		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. PRODUCTS—contd.</b>					
<i>C. Hosiery and knitted goods—contd.</i>					
<i>(d) Others (specify principal varieties)—</i>					
1. ....	Lb.	....	....	....	Rs. ....
	Dozen	....	....	....	....
2. ....	Lb.	....	....	....	....
	Dozen	....	....	....	....
3. ....	Lb.	....	....	....	....
	Dozen	....	....	....	....
4. All others	Lb.	....	....	....	....
	Dozen	....	....	....	....
Total of item C.	Lb.	....	....	....	....
	Dozen	....	....	....	....
<i>D. Threads.</i>					
(a) Sewing threads—in hanks, on tubes or reels and as balls	Lb.	....	....	....	....
(b) Knitting and crochet thread	Lb.	....	....	....	....
(c) Other threads (specify principal varieties)—					
1. ....	Lb.	....	....	....	....
2. ....	Lb.	....	....	....	....
3. ....	Lb.	....	....	....	....
4. All other threads	Lb.	....	....	....	....
Total of item D.	Lb.	....	....	....	....
<i>E. Ropes, bandings, tapes, newars, etc.</i>					
(a) Ropes	Lb.	....	....	....	....
(b) Bandings, all kinds	Lb.	....	....	....	....
(c) Tapes and newars	Lb.	....	....	....	....



Description of products and by-products, and work done	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period.		Products and by-products sold and delivered during the year	
		Mer- cerised	Unmer- cerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. PRODUCTS—contd.</b>					
<i>E. Ropes, bandings, tapes, newars, etc.—contd.</i>					Rs.
(d) Others (specify principal items)—					
1. ....	Lb.	....	....	....	....
2. ....	Lb.	....	....	....	....
3. ....	Lb.	....	....	....	....
4. All others .. .. .	Lb.	....	....	....	....
Total of item E: ..	Lb.	....	....	....	....
<i>F. Other products*</i>					
1. Fents, all kinds .. .. .	Lb.	....	....	....	....
2. ....	....	....	....	....	....
3. ....	....	....	....	....	....
4. ....	....	....	....	....	....
5. All other products (value only) ..	—	—	—	—	....
Total ex-factory net selling value of products sold and delivered .. .. .	....	....	....	....	....
<b>II. BY-PRODUCTS †—</b>					
1. Cotton waste, all kinds (soft waste) .. .. .	Lb.	....	....	....	....
2. Yarn waste, all kinds (hard waste) .. .. .	Lb.	....	....	....	....
3. Cloth rags, all kinds (excluding fents) .. .. .	Lb.	....	....	....	....
4. OTHERS †—					
(a) .....	....	....	....	....	....
(b) .....	....	....	....	....	....
(c) .....	....	....	....	....	....
(d) All other by-products (value only) .. .. .	—	—	—	—	....
Total ex-factory net selling value of by-products sold and delivered .. .. .	—	—	—	—	....

\* Here should be entered the name of each important product not already specified under item "I. Products" and appropriate entries made against each product in columns (2) to (6). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

† This includes waste products.

‡ Here should be entered the name of each important by-product and waste product not already specified by name under item "II. By-products", and appropriate entries made against each by-product and waste product in columns (2) to (6). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

712

## II. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM

Total ex-factory net selling value of products and by-products sold and delivered,  
and work done .....

Amount received for  
work done

Rs.

Rs.

IV. The following particulars are to be furnished only if in making entries in column (6) above deductions specified in paragraph (c) (1) of instructions relating to this section have not been made from the value of products and by-products sold and delivered during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (6).—

(1) Names of items which should be deducted from the figures as given in column (6) in order to arrive at the ex-factory net selling value [see paragraph (c) of instructions to this Section.]

{ I..... II.....  
III..... IV.....  
V..... VI.....

(2) Total amount which should be deducted from the value as entered in column (6) in order to arrive at the ex-factory net selling value .....

Rs.....

B. G. APPADORAI MUDALIAR,  
*Director of Industries and Commerce*  
*in Mysore, Bangalore.*

713  
DRAFT.

CONFIDENTIAL

FORM No. CMI--(19)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS  
AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority

(1) Name of the Province .....

(2) Code number of the factory .....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES' RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

## WOOLLEN TEXTILES

## DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge  
and belief.

Signature of the occupier\* of the factory .....

- Full name and address of the occupier\* who  
has signed this return (in block letters). .....

## PART (A)

## GENERAL INFORMATION.

1. Name of the factory in respect of which this  
return is made .....
2. Location of the factory.—
  - (i) Street or road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
3. Business address of the factory.—
  - (i) Street or road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
4. Name and address of the person owning the  
factory .....
5. Name and address of the managing agent, if  
any, to whom the affairs of the factory are  
entrusted .....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the  
following information should be furnished.—  
Name and address of the undertakings, other  
than the factory in respect of which this  
return is made, carried on by the firm. Total paid-up capital of the firm.

(1) .....	(1) Rupee capital ..	Rs. ....
(2) .....	(2) Sterling capital ..	£. ....
(3) .....	(3) Other foreign capital (state currency unit) ..	.....
7. Year in which the factory first commenced  
manufacturing operations .....
8. If information under item 7 is not available,  
the year in which the present owner pur-  
chased the factory .....

## FORM No.-CMI-(19).

To be filled in by the Statistics Authority.

(1) Name of the Province .....

(2) Code number of the factory.....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 ..)

## WOOLLEN TEXTILES

## GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

Information required in this form is compulsory. The return must be prepared in accordance with the instructions given in this Form.

*Eng.*—The return should not cover merchanting transactions, i.e., the purchase and re-sale of goods without an intervening manufacturing process. Particulars respecting such transactions, if any, should be excluded from this return.

If the factory is not engaged in the industry to which this form relates, this form should be returned to the factory and the name of the industry in which the factory is engaged, communicated to him within receipt of this form.

*Sheet and Profit and Loss Account.*—If the factory is owned by a company incorporated in British India, two copies of the balance sheet and profit and loss account, as well as of the directors' report, should be forwarded with this return to the company for the last year for which accounts were closed.

In order to the information required in the different parts of this form, the following information should be given in the space provided below:—

Number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 ..

Whether the factory is a seasonal factory as defined in Section 4 of the Mysore Factories Act, 1936 ..

If the factory is a seasonal factory, the normal duration of the season ..

From.....to.....

## P A R T (B).

## CAPITAL STRUCTURE AS ON 31st DECEMBER 19 ..

*Instructions for filling up this Part.*

Particulars in this Part should be given as on the 31st December 19 .. If the accounts of the factory are not available at that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the return is made and the accounting year of the factory should be clearly stated in the space provided at the top of this Part (1) and (2).

If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital of the factory for which this return is made, should be arrived at by reasonable allocation between the various undertakings carried on by the firm.

In all the headings specified under item 'II. Productive capital employed' should be taken into account the books of the factory on the date to which the particulars furnished in this Part relate. As regards fixed capital this will invariably be the original cost plus the cost of improvements made and less depreciation. If the factory occupies only a portion of any building or any piece of land, particulars of that portion should be included in the table. If any item of fixed capital (items II (1) (i) to II (1) (v)) is leased or rented, the rent paid should be shown separately in the column provided for this purpose at these items. If any lumpsum consideration was originally paid for securing the lease or for renting the capital in question, the present book value of the amount originally paid should be included in the table in column (2) against the appropriate heading. It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items included in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the year to which the return relates.



- (1) Particulars in the table below relate to capital structure as on ..... 19  
 (2) The accounts of the factory are closed on\* ..... and the accounting year .....  
 from ..... to .....  
 (3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been written off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate ..... the rate of depreciation prescribed under Section 10 of the Mysore Income-tax Act, 1923. [See paragraph (d) of instructions for filling up this Part.]

Items of Capital (1)	Amount (2)	
<b>I. PAID-UP CAPITAL—</b>		
(1) Rupee Capital .. .. .	Rs. ....	Annual rent of fixed capital or rent.
(2) Sterling Capital .. .. .	£. ....	
(3) Other foreign capital (State currency unit) .. .. .	.....	
	Amount (2)	
<b>II. PRODUCTIVE CAPITAL EMPLOYED—</b>	Rs.	
(1) <i>Fixed Capital—</i>		
(i) Value of Factory Buildings and land on which the factory is situated. .. .. .	.....	
(ii) Value of plant, machinery, tools and other mechanical equipment .. .. .	.....	
(iii) Value of other fixed assets including such items as furniture, fixtures, and fittings, railway sidings, bridges, trade marks, patents, etc. .. .. .	.....	
(2) <i>Working Capital—</i>		
(i) Value of stocks of raw materials, fuels, and other materials used in the manufacturing process .. .. .	.....	
(ii) Value of stocks of finished products .. .. .	.....	
(iii) Value of all other items of working capital† .. .. .	.....	
Total productive capital employed [item II (1) plus II (2)] .. .. .	.....	

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31st DECEMBER 19.....

Instructions for filling up this Part.—

(a) Particulars in the table below should relate to employees engaged in work connected directly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical employees engaged in effecting delivery of the output should also be included, but persons in any retail sales organization maintained by the factory should be excluded. If the factory carries a trading business (i.e., sale of goods which were not subjected to any manufacturing process but purchased and resold in the same condition as received), persons engaged in that part of the business should be excluded.

(b) (i) The total number of man-hours worked during the year should be obtained by adding the number of man-hours worked on each day on which the manufacturing processes were carried on in the factory to the total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys', and 'Workers' should be worked out in the manner described in paragraph (b) (i), but based on the 'men', 'women', 'boys' and 'girls', respectively.

(c) The average number of persons employed per day [column (3)] should be worked out by aggregating total attendances on all working days by the total number of working days during the year, reckoning attendances, attendances by *budhi* or substitution and temporary as well as permanent employees. Total attendances should be arrived at by taking the aggregate of daily attendances in

\*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

† State here whether "higher than", "equal to", or "lower than", as the case may be.

‡ Under this heading should be included all other items of working capital, as, for example, (a) cash in hand and stocks of partly finished products, (c) net balance (plus or minus as the case may be) of debit items from the total of debit items. The same should be stated in the margin.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(e) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (f) (i), including clerical, administrative, and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(i) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side heading 'Employed through contractors' should be "not available" in the relevant columns.

(j) If any class of "workers"—"men", "women", "boys" and "girls"—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE.

Classification of persons employed			Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)			(2)	(3)	(4)	(5)
					Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory			
			Employed through contractors			
		Women	Employed directly by factory			
			Employed through contractors			
	Children	Boys	Employed directly by factory			
			Employed through contractors			
		Girls	Employed directly by factory			
			Employed through Contractors			
Total ..						
B. Persons other than workers						
Total ..						

## PART (B)

## FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

## Instructions for filling up this Part.

(a) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			Rs.
1. Coal (all kinds) .. .. .	Ton		
2. Coke (all kinds) .. .. .	Ton		
3. Charcoal .. .. .	Maund (of 82 2/7 lbs.)		
4. Firewood .. .. .	Maund (of 82 2/7 lbs.)		
5. Fuel oils .. .. .	Gallon		
6. Other fuels (value only) .. .. .			
II. Electricity (including electricity for lighting purposes) .. .. .	Kilowatt hour		
III. Coal Gas .. .. .	1,000 Cub. ft.		
IV. Lubricating Materials—			
1. Lubricating oils .. .. .	Gallon		
2. Other lubricants .. .. .	Gallon Cwt.		
V. Water .. .. .	1,000 Gallons		
TOTAL			

## PART (E)

**MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st  
DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE  
FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.**

*Instructions for filling up this Part.*

(a) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier should be included. Materials made in the factory, should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to the sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns, that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI):—

- (i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value, as entered, and
- (ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and resold in the same condition as received, should be excluded from the table,

(d) *Work given out to other firms or factories (item V in the table).*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—</b>							
1. Wool, raw	Lb.	....	....	....	....	....	....
2. Wool, scoured	Lb.	....	....	....	....	....	....
3. Wool tops	Lb.	....	....	....	....	....	....
4. Yarn worsted, for weaving	Lb.	....	....	....	....	....	....
5. Yarn worsted for hosiery manufacture	Lb.	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

719

Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year\*

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—<i>conold.</i></b>							
6. Others (specify important items):—							
(a) _____	....	....	....	....	....	....	....
(b) _____	....	....	....	....	....	....	....
(c) _____	....	....	....	....	....	....	....
(d) _____	....	....	....	....	....	....	....
(e) Others (value only) ..	—	—	....	—	....	—	....
<b>II. CHEMICALS AND AUXILIARY MATERIALS—</b>							
7. Caustic Soda ..	Lb.	....	....	....	....	....	....
8. Soda Ash ..	Lb.	....	....	....	....	....	....
9. Sodium Sulphide ..	Lb.	....	....	....	....	....	....
10. Sodium Sulphate ..	Lb.	....	....	....	....	....	....
11. Sodium Bisulphite ..	Lb.	....	....	....	....	....	....
12. Sodium Acetate ..	Lb.	....	....	....	....	....	....
13. Sodium Bichromate ..	Lb.	....	....	....	....	....	....
14. Sulphuric Acid (in terms of 100% strength) ..	Lb.	....	....	....	....	....	....
15. Nitric Acid (in terms of 100% strength) ..	Lb.	....	....	....	....	....	....
16. Hydrochloric acid (in terms of 1/14 specific gravity) ..	Lb.	....	....	....	....	....	....
17. Acetic Acid ..	Lb.	....	....	....	....	....	....
18. Formic Acid ..	Lb.	....	....	....	....	....	....
19. Aluminum Chloride ..	Lb.	....	....	....	....	....	....
20. Potassium Bichromate ..	Lb.	....	....	....	....	....	....
21. Ammonium Sulphate ..	Lb.	....	....	....	....	....	....
22. Liquor Ammonia ..	Lb.	....	....	....	....	....	....
23. Chlorine ..	Lb.	....	....	....	....	....	....
24. Dyes:—							
(a) Acid ..	Lb.	....	....	....	....	....	....
(b) Chrome ..	Lb.	....	....	....	....	....	....
(c) Direct ..	Lb.	....	....	....	....	....	....
25. Soap ..	Lb.	....	....	....	....	....	....
26. Oils, fatty acid type (specify important varieties):—							
(a) ..	Lb.	....	....	....	....	....	....
(b) ..	Lb.	....	....	....	....	....	....
(c) ..	Lb.	....	....	....	....	....	....
(d) ..	Lb.	....	....	....	....	....	....
(e) ..	Lb.	....	....	....	....	....	....
(f) ..	Lb.	....	....	....	....	....	....
(g) Others ..	Lb.	....	....	....	....	....	....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) & (8).



Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II. CHEMICALS AND AUXILIARY MATERIALS —concl'd.							
27. Others (value only)	—	—	Rs.	—	Rs.	—	Rs.
III. PACKING MATERIALS—							
28. Gunny Cloth	Ton	—	—	—	—	—	—
29. Kraft paper	Cwt.	—	—	—	—	—	—
30. Paper for labels	Cwt.	—	—	—	—	—	—
31. Strawboard	Ton	—	—	—	—	—	—
32. Other boards (including cartons)	Ton	—	—	—	—	—	—
33. Waterproof paper not reinforced	Ton	—	—	—	—	—	—
34. Waterproof paper, jute or cotton reinforced	Ton	—	—	—	—	—	—
35. Wooden cases	Number	—	—	—	—	—	—
36. Others (value only)	—	—	—	—	—	—	—
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY)							
Total (of values only)			—	—	—	—	—
						Amount paid for work done	
						Rs.	
V. AMOUNT PAID FOR OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT							

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].—

I.....  
II.....  
III.....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value

(i) Additions to Col. (4)

(ii) Additions to Col. (6)

(iii) Additions to Col. (8)

Rs. ....

Rs. ....

Rs. ....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR  
ENDING 31st DECEMBER 19

*Instructions for filling up this Part.*

*Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product made in the year of return for sale whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year plus stocks at the end of the year and less stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value.*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers less (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the following information must be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item 'I. Products' of the table.

(d) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work less (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net- selling value (4)
I. <b>PRODUCTS.</b>			Rs.
Yarns			
1. Woollen yarn	Lb.		
2. Knitting Wool	Lb.		
3. Worsted yarn for weaving	Lb.		
4. Worsted yarn for hosiery manufacture	Lb.		

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
I. PRODUCTS—contd. —			Rs.
<i>Yarns—conold</i>			
5. Yarn of wool mixed with cotton and— or other materials	Lb.		
6. Other yarns	Lb.		
<i>Woven Materials.</i>			
7. Saxony Suitings	Lb. Yard		
8. Harris type suitings	Lb. Yard		
9. Tweeds	Lb. Yard		
10. Broadcloths and twills	Lb. Yard		
11. Blazer cloth	Lb. Yard		
12. Shirting flannels	Lb. Yard		
13. Other Woollen flannels	Lb. Yard		
14. Baize cloth	Lb. Yard		
15. Overcoating and greatcoat cloth	Lb. Yard		
16. Woollen and Woollen worsted serges	Lb. Yard		
17. Woollen suitings, not included above	Lb. Yard		
18. Worsted suitings, tropical and panama	Lb. Yard		
19. Worsted flannels and serges	Lb. Yard		
20. Whipcords, venetians and barathea	Lb. Yard		
21. Gaberdines	Lb. Yard		
22. Worsted suitings, not included above	Lb. Yard		

Products and by-products made for sale and work done.	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
<b>I. PRODUCTS—<i>concl'd.</i></b>			Rs.
<i>Woven Materials—concl'd.</i>			
23. Mechanical cloths—roller cloth, cleaner cloth and sizing flannel	Lb.		
	Yard		
234. Lohis and Shawls	Lb.		
	Number		
25. Shawl cloth and ruffle cloth	Lb.		
	Yard		
26. Rugs (travelling) and blankets	Lb.		
	Number		
27. Rugs (floor) and carpets	Lb.		
	Number		
28. Putties and horse bandages	Lb.		
	Pair		
29. Other woven articles	Lb.		
	Yard		
<i>Hosiery and knitted goods.</i>			
30. Socks, stockings, hose	Pair		
31. Drawers	Number		
32. Vests	Number		
33. Jerseys, Pullovers, sweaters, cardigans, slipovers	Number		
34. Comforters, Mufflers and scarves	Number		
35. Knitted putties	pair		
36. Others	Lb.		
<i>Other Products.</i>			
37. Numdah	Lb.		
38. Belting	Lb.		
39. Braids	Lb.		
40. Articles of wool mixed with cotton and 1—other materials	Lb.		
41. Others*—			
(a) .....			
(b) .....			
(c) .....			
(d) All other products (value only)			

\* Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
II. By-Products*—			Rs.
42. Wool waste .. .. .	Lb.		
43. Card combings and shoddy .. .. .	Lb.		
44. Noils .. .. .	Lb.		
45. Stubbing waste .. .. .	Lb.		
46. Woollen and worsted yarn waste .. .. .	Lb.		
47. Clippings, hosiery .. .. .	Lb.		
48. Clippings, other materials .. .. .	Lb.		
49. Others†—			
(a) .. .. .			
(b) .. .. .			
(c) .. .. .			
(d) All other by-products (value only) .. .. .			
Total .. .. .			
			Amount received for work done
			Rs.
III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM .. .. .			
Total value of products and by-products made for sale and work done .. .. .			Rs. ....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

- (1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part].
- |           |          |
|-----------|----------|
| I. ....   | II. .... |
| III. .... | IV. .... |
| V. ....   | VI. .... |
- (2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. . Rs. ....

B. G. APPADORAI MUDALIAR,  
Director of Industries and Commerce in Mysore,  
Bangalore

\* This includes waste products.  
† Here should be entered the name of each important by-product and waste product not already specified by name under item "II. Products" and the unit of quantity, the quantity made during the year for sale and ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.



(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority

- (1) Name of the Province .....
- (2) Code number of the factory .....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

JUTE TEXTILES

DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier\* of the factory  
Full name and address of the occupier\* who  
has signed this return (in block letters).

PART (A)  
GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made .....
2. Location of the factory.—
  - (i) Street or road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
3. Business address of the factory.—
  - (i) Street or road .....
  - (ii) Town .....
  - (iii) District .....
  - (iv) Post Office .....
4. Name and address of the person owning the factory .....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished:—
 

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1) .....	(1) Rupee capital Rs. ....
(2) .....	(2) Sterling capital £ ....
(3) .....	(3) Other foreign capital (State currency unit) .....
7. Year in which the factory first commenced manufacturing operations .....
8. If information under item 7 is not available, the year in which the present owner purchased the factory. ....

\* The word 'Occupier' is used here in the same sense as in the Mysore Factories Act, 1936.

To be filled in by the Statistics Authority.

(1) Name of the Province .....

(2) Code number of the factory .....

## THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

## CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 ..)

## JUTE TEXTILES

## GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchandising*.—The return should not cover merchandising transactions, i.e., the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*.—If the factory is owned by a company incorporated in British India or elsewhere two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below:—

(i) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .....

(ii) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936 .....

(iii) If the factory is a seasonal factory, the normal duration of the season ..

From.....to.....

## P A R T (B)

## CAPITAL STRUCTURE AS ON 31st DECEMBER 19 ..

*Instructions for filling up this part.*

(a) All particulars in this Part should be given as on the 31st December 19 .. If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(b) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(c) "Value" in all the headings specified under item "II Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost plus the cost of improvements made and less amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column 3] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(d) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than equal to or lower than the rate of depreciation prescribed under section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

TABLE

- (1) Particulars in the table below relate to capital structure as on.....19  
 (2) The accounts of the factory are closed on\*..... and the accounting year of the factory is from..... to.....  
 (3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†..... the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923. [See paragraph (d) of instructions for filling up this Part].

Items of Capital (1)	Amount (2)	
<b>I. PAID-UP CAPITAL—</b>		
(1) Rupee capital .. .. .	Rs. ....	Annual rent paid for any items of fixed capital taken on lease or rent
(2) Sterling capital .. .. .	£. ....	
(3) Other foreign capital (State currency unit) .. .. .	.....	
<b>II. PRODUCTIVE CAPITAL EMPLOYED—</b>		(3)
	Amount (2)	
<i>Fixed Capital—</i>	Rs.	Rs.
(i) Value of factory buildings and land on which the factory is situated .. .. .	.....	.....
(ii) Value of plant, machinery, tools and other mechanical equipment .. .. .	.....	.....
(iii) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. .. .. .	.....	.....
<i>(2) Working Capital—</i>		
(i) Value of stocks of raw materials, fuels and other materials used in the manufacturing process .. .. .	.....	.....
(ii) Value of stocks of finished products .. .. .	.....	.....
(iii) Value of all other items of working capital † .. .. .	.....	.....
Total productive capital employed [item II (1) plus II (2)] .. .. .		

## PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS  
 MADE TO EMPLOYEES DURING THE YEAR ENDING 31st DECEMBER 19 ..

## Instructions for filling up this Part.

(a) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchandising trade (i. e., sale of goods which were not subjected to any manufacturing process but merely bought and resold in the same condition as received), persons engaged in that part of the business should also be excluded.

(b) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys', and 'girls' under 'Workers' should be worked out in the manner described in paragraph (b) (i), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(c) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budhi* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

\* If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six monthly, the dates of both six-monthly closings should be given.

† State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡ Under this heading should be included all other items of working capital, as for example, (a) cash in hand and at banks, (b) stocks of partly finished products, (c) net balance (plus or minus as the case may be), obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he is required to account for, where such damage or loss is directly attributable to his neglect or default.

(e) If for the purpose of entries in column (5), separate figures for each of the side headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (f) (i), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Mysore Factories Act, 1936.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Mysore Factories Act, 1936.

(i) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side heading 'Employed through contractors' should be "not available" in the relevant columns.

(j) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory				
			Employed through contractors				
	Women	Employed directly by factory					
		Employed through contractors					
	Children	Boys	Employed directly by factory				
			Employed through contractors				
		Girls	Employed directly by factory				
			Employed through Contractors				
Total							
B. Persons other than workers							
Total							

## PART (D)

## FUEL, ELECTRICITY, COAL-GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this part.

(a) *Fuel, electricity, etc., consumed in the year.*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was purchased whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year plus stocks at the beginning of the year and less stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			Rs.
1. Coal (all kinds) .. .. .	Ton	.....	.....
2. Coke (all kinds) .. .. .	Ton	.....	.....
3. Charcoal .. .. .	Maund of 82 2/7 lbs.	.....	.....
4. Firewood .. .. .	Maund of 82 2/7 lbs.	.....	.....
5. Fuel Oils .. .. .	Gallon	.....	.....
6. Other fuels (value only) .. .. .	—	.....	.....
II. Electricity (including electricity for lighting purposes) ..	Kilowatt hour	.....	.....
III. Coal Gas .. .. .	1000 Cub. ft.	.....	.....
IV. Lubricating Materials—			
1. Lubricating Oils .. .. .	Gallon	.....	.....
2. Other lubricants .. .. .	Gallon Cwt.	.....	.....
V. Water .. .. .	1000 Gallons	.....	.....

## PART (E)

730  
6

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st  
DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE  
FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

*Instructions for filling up this part.*

(a) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were purchased, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each material effected during the year plus stocks at the beginning of the year and less stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller, of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made and (b) the following information must be furnished in the space provided for the purpose at the bottom of the table (item VI):—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories* (item V in the table).—The total amount paid to other firms or factories for work done on materials given out to them plus transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of materials listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—</b>							
1. Jute .. .. .	Ton	....	....	....	....	....	....
2. Jute yarn and twist .. .. .	Ton	....	....	....	....	....	....
3. Cotton selvedge yarn .. .. .	Ton	....	....	....	....	....	....
4. Hessian cloth .. .. .	Ton	....	....	....	....	....	....
	Yard	....	....	....	....	....	....
5. Sacking cloth .. .. .	Ton	....	....	....	....	....	....
	Yard	....	....	....	....	....	....

\* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
<b>I. BASIC MATERIALS—contd.</b>							
6. Canvas	Ton	....	....	....	....	....	....
	Yard	....	....	....	....	....	....
7. Others	....	....	....	....	....	....	....
<b>II. CHEMICALS AND AUXILIARY MATERIALS—</b>							
8. Starch	Cwt.	....	....	....	....	....	....
9. Starching syrup	Cwt.	....	....	....	....	....	....
	Gallon	....	....	....	....	....	....
10. Caustic Soda	Cwt.	....	....	....	....	....	....
11. Soda ash	Cwt.	....	....	....	....	....	....
12. Tallow	Cwt.	....	....	....	....	....	....
13. Bleaching powder	Cwt.	....	....	....	....	....	....
14. Hydrogen Peroxide (state strength here.....)	Lb.	....	....	....	....	....	....
	Gallon	....	....	....	....	....	....
15. Other bleaching materials	Cwt.	....	....	....	....	....	....
	Gallon	....	....	....	....	....	....
16. Batching oil	Ton	....	....	....	....	....	....
	Gallon	....	....	....	....	....	....
17. Batching oil emulsifier	Cwt.	....	....	....	....	....	....
18. Sulphuric Acid (in terms of 100% strength).	Cwt.	....	....	....	....	....	....
19. Dyes	Cwt.	....	....	....	....	....	....
20. Bitumen	Cwt.	....	....	....	....	....	....
21. Lac	Cwt.	....	....	....	....	....	....
22. Cement	Cwt.	....	....	....	....	....	....
23. Others (value only)	—	—	....	—	....	—	....
<b>III. PACKING MATERIALS—</b>							
24. Hessian cloth	Ton	....	....	....	....	....	....
	Yard	....	....	....	....	....	....
25. Sacking cloth	Ton	....	....	....	....	....	....
	Yard	....	....	....	....	....	....
26. Hoops, iron	Ton	....	....	....	....	....	....
27. Buckles, pins and similar items	Ton	....	....	....	....	....	....
28. Others (value only)	—	—	....	—	....	—	....
<b>IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES—</b>							
29. Bobbins	Gross	....	....	....	....	....	....
30. Buntles	Gross	....	....	....	....	....	....
31. Other wooden stores (value only)	....	—	....	—	....	—	....
32. Belting (value only)	—	—	....	—	....	—	....

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES— <i>contd.</i>			Rs.		Rs.		Rs.
33. Other transmission gears (value only)	—	—	....	—	....	—	....
34. Machine parts (value only)	—	—	....	—	....	—	....
35. Other materials and consumable stores (value only)	—	—	....	—	....	—	....
Total (of values only) ..		....	—	....	—	—	....
						Amount paid for work done	
						Rs.	
V. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON MATERIALS GIVEN OUT						.....	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

- (1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
- (2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to column (4) Rs. ....

(ii) Additions to column (6) Rs. ....

(iii) Additions to column (8) Rs. ....

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR  
ENDING 31ST DECEMBER 19 ..

Instructions for filling up this Part.

- (a) The total quantity of jute yarn made in the year as distinguished from the quantity made in the year for sale [see instruction (b) below] should be stated in the space provided here.
- Quantity of jute yarn made in the year whether for sale or for use in the factory .. Tons.....
- (b) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product made in the year of return for sale, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year plus stocks at the end of the year and less stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.
- (c) *Ex-factory net selling value.*—
- (1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers less (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

\*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).



(2) If deductions specified in paragraph (c) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (c) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(i) Names of items which should be deducted [see paragraph (c) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(d) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product, and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(e) *Exclusion of merchant goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(f) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work less (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(g) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(h) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—</b>			
<i>Products other than P.B.S.* manufactures.</i>			
1. Yarn and twist .. .. .	Ton	....	....
2. Canvas (excluding cotton-jute canvas) .. .. .	Ton	....	....
	Yard	....	....
3. Cotton-jute canvas .. .. .	Ton	....	....
	Yard	....	....
4. Gunny cloth :—			
(a) Hessain .. .. .	Ton	....	....
	Yard	....	....
(b) Sacking .. .. .	Ton	....	....
	Yard	....	....
5. Gunny bags :—			
(a) Hessain bags .. .. .	Ton	....	....
	Number	....	....
(b) Sacking bags .. .. .	Ton	....	....
	Number	....	....
6. Ropes .. .. .	Ton	....	....
7. Twine .. .. .	Ton	....	....
8. Jute carpets .. .. .	Ton	....	....
	Number	....	....

\* These letters stand for Prefabricated Bituminized Sacking/Surfacing.

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
<b>I. PRODUCTS—contd.</b>			
<i>Products other than P.B.S. § manufactures—contd.</i>			
9. Jute blankets	Ton	....	....
	Number	....	....
10. Jute oil	Ton	....	....
	Gallon	....	....
11. Jute lac	Ton	....	....
	Ton	....	....
12. Linseed oil	Gallon	....	....
13. Others*—			
(a) .....	....	....	....
(b) .....	....	....	....
(c) .....	....	....	....
(d) All other products (value only) ..	—	—	....
<i>P. B. S. † manufactures</i>			
14. P.B.S. § manufactures, all kinds	Ton	....	....
	Number	....	....
<b>II. BY-PRODUCTS ‡—</b>			
1. ....	....	....	....
2. ....	....	....	....
3. ....	....	....	....
4. Others (value only) ..	—	—	....
		Total	Rs.
			Amount received on work done
<b>III. WORK DONE FOR OTHER FIRMS OR CUSTOMERS ON MATERIALS SUPPLIED BY THEM</b>			Rs.
			Rs.
Total value of products and by-products made for sale and work done			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (c) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

- (1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (c) of instructions to this Part].

I.....II.....  
III.....IV.....  
V.....VI.....

- (2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value

Rs. ....

B. G. APPADURAI MUDALIAR,  
Director of Industries and  
Commerce in Mysore

Here should be entered the name of each important product not already specified by name under item "I Products" and the unit of quantity the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

† These letters stand for Prefabricated Bituminized Sacking—Surfacing.

‡ This includes waste products. Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.